

ADJUSTMENTS		INCOME STATEMENT			BALANCE SHEET	
	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	
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	ACCOUNT TITLE	TRIAL BALANCE		DEBIT
		DEBIT	CREDIT	
1	Cash in Bank			
2	Petty Cash			
3	Notes Receivable			
4	Interest Receivable			
5	Accounts Receivable			
6	Allowance for Doubtful Accounts			
7	Merchandise Inventory			
8	Supplies			
9	Prepaid Insurance			
10	Store Equipment			
11	Accumulated Depreciation — Store Equipment			
12	Office Equipment			
13	Accumulated Depreciation — Office Equipment			
14	Notes Payable			
15	Accounts Payable			
16	Salaries Payable			
17	Interest Payable			
18	Employees Income Tax Payable			
19	FICA Tax Payable			
20	State Unemployment Tax Payable			
21	Federal Unemployment Tax Payable			
22	Sales Tax Payable			
23	Property Tax Payable			
24	R. C. Yost, Capital			
25	R. C. Yost, Drawing			
26	Income Summary			
27	Sales			
28	Sales Returns and Allowances			
29	Sales Discount			
30	Purchases			
31	Purchases Discount			
32	Sales Salaries Expense			
33	Advertising Expense			
34	Depreciation Expense — Store Equipment			
35	Miscellaneous Selling Expense			
36	Office Salaries Expense			
37	Rent Expense			
38	Supplies Expense			
39	Payroll Taxes Expense			
40	Carried Forward			

ADJUSTMENTS		INCOME STATEMENT		BALANCE SHEET	
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	ACCOUNT TITLE	TRIAL BALANCE		DEBIT
		DEBIT	CREDIT	
1	<i>Amounts Forwarded</i>			
2	<i>Insurance Expense</i>			
3	<i>Property Tax Expense</i>			
4	<i>Uncollectible Accounts Expense</i>			
5	<i>Depreciation Expense — Office Equipment</i>			
6	<i>Miscellaneous General Expense</i>			
7	<i>Interest Income</i>			
8	<i>Gain on Disposal of Plant Assets</i>			
9	<i>Interest Expense</i>			
10	<i>Loss on Disposal of Plant Assets</i>			
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12	<i>Net Income</i>			
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South Coast Electronics
Schedule of Accounts Receivable
June 30

Coast Hi-fi
Coyote Hills Music
Home & Sons Audio
Saddleback Music Co.
Valley Entertainment Center
Total Accounts Receivable

216530
664000
119005
171679
180266
1351480

South Coast Electronics
Schedule of Unpaid Vouchers

June 30

South Coast Electronics
Income Statement

South Coast Electronics

Capital Statement

South Coast Electronics
Post-Closing Trial Balance

South Coast Electronics

Balance Sheet

TEAR ON PERFORATION

